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U.S. DISTRICT COURT
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DISTRICT OF UTAH
BY: _____
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IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, NORTHERN DIVISION

UNITED STATES OF AMERICA,	:	Case No. 2:12-CV-00161 BSJ-SA
Petitioner,	:	ORDER ADOPTING
	:	REPORT AND RECOMMENDATION
v.	:	
SCOTT ANDREW MACCAUGHERN,	:	Judge Bruce S. Jenkins
	:	
Respondent.	:	Magistrate Judge Robert T. Braithwaite

This case for enforcement of a summons issued by the Internal Revenue Service (IRS) was assigned to United States District Court Judge Bruce S. Jenkins, who referred it to United States Magistrate Judge Samuel Alba pursuant to 28 U.S.C. § 636(b)(1)(B) for an initial hearing on April 9, 2012. Magistrate Judge Wells covered that hearing for Magistrate Judge Alba who was unable to conduct the hearing. Respondent failed to appear at the April 9, 2012 hearing and a bench warrant was issued for his arrest. After Respondent was arrested, a follow-up hearing was held April 24, 2012 before Magistrate Judge Braithwaite.

On April 26, 2012, Magistrate Judge Braithwaite issued a Report and Recommendation recommending “[t]he District Court find that Respondent has failed to show cause why he should not be compelled to comply with the Summons. In fact, he has agreed to comply therewith.”¹ Judge

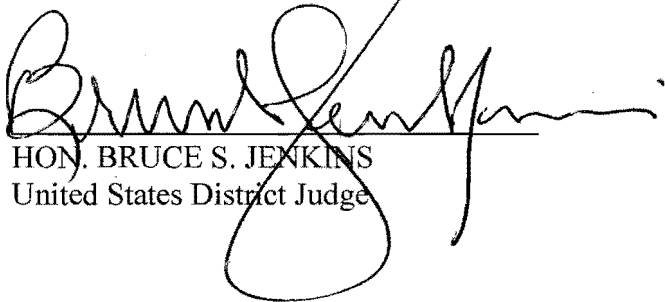
¹ Report and Recommendation, at 3 (Docket No. 10).

Braithwaite further recommended that Respondent be ordered to provide the documents required by the Summons to Revenue Officer Ward no later than fourteen days after adoption of the Report and Recommendation, and that Respondent further appear in person before Revenue Officer Ward within fourteen days after providing such documents to answer further questions under oath.² Respondent filed no objection to these recommendations.

Accordingly, the Court hereby APPROVES AND ADOPTS Magistrate Judge Braithwaite's Report and Recommendation in its entirety. Respondent shall provide to Revenue Officer Ward the required documents requested by the IRS Summons dated October 20, 2011 no later than fourteen calendar days after the date of this Order and shall also appear in person before Office Ward within fourteen calendar days after so providing such documents and be placed under oath and answer further questions of the IRS. This case is now closed and each party shall bear its own costs.

SO ORDERED this ^{16th}~~16~~ day of May, 2012.

BY THE COURT:



HON. BRUCE S. JENKINS
United States District Judge

² *Id.*